

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

IN RE: )  
 )  
INTERNATIONAL HERITAGE, INC. ) CASE NO. 98-02675-5-JRL  
 ) CHAPTER 7  
Debtor. )

FINAL APPLICATION FOR PAYMENT  
OF ACCOUNTANT'S FEES AND EXPENSES

NOW COMES Holmes P. Harden, Trustee in the above-referenced case, and applies to the Court for authority to pay Adams, Martin & Associates, PA interim accountant's fees and expenses in the amount of Sixteen Thousand Seven Hundred Forty-Five and 63/100 (\$16,745.63) representing compensation in the amount of \$16,052.00 and reimbursement of necessary expenses in the amount of \$693.63 for services rendered from December 8, 2008 through November 25, 2009. The amount of fees requested include 54.20 hours in the amount of \$6,620.50 and costs in the amount of \$175.00 associated with filing the final 2009 tax returns, preparation of 1099's for 2010 and expenses incurred filing the quarterly and year-end payroll reports for the year 2010. A copy of the accountant's bill for actual and estimated 2010 fees and expenses is attached to this Application along with biographical information for each accountant rendering the services along with a copy of all interim fees and expenses previously approved by the court. In the opinion of the Trustee, such accountant's fees and expense reimbursement are reasonable and just.

Respectfully submitted, this 6<sup>th</sup> day of Dec, 2010.

s/s Holmes P. Harden

Holmes P. Harden  
Trustee for Debtor  
N. C. State Bar No. 9835  
Post Office Box 1000  
Raleigh, North Carolina 27602  
Telephone: (919) 981-4000

**ADAMS,  
MARTIN  
& Associates PA**

Tax and Financial Consultants

3801 Barrett Drive, Suite 201 / Raleigh, NC 27609 / 919.781.3581 / Fax: 919.881.0611 / [www.amacpa.com](http://www.amacpa.com)

November 25, 2009

Holmes P. Harden, Trustee  
PO Box 1000  
Raleigh, NC 27602

Re: International Heritage, Inc.

Dear Holmes:

Enclosed is our final fee application with attachments for the bankruptcy estate referenced above. We appreciate your help filing these.

For consideration when filing the final distribution in the bankruptcy estate, we have three boxes of debtor records at our office.

We appreciate the opportunity to work with you. If we can be of further assistance, please contact Craig or me.

Sincerely,



Craig A. Adams, CPA

Enclosures

**ADAMS,  
MARTIN  
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International Heritage, Inc  
c/o Mr. Holmes Harden, Trustee  
PO Box 1000  
Raleigh, NC 27602

Invoice Date: November 25, 2009  
Invoice Number: 00205399  
Client Number: 9002 007

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*For professional services rendered:*

Professional services rendered for the period December 8, 2008 through November 25, 2009 for the following:

Preparation of 2008 Form 1099's.

Preparation of 2008 Federal Form 7004 and North Carolina Form CD-419, Applications for Extensions of Time for Filing the Corporate Tax Returns for International Heritage, Inc.

Preparation of the 2008 Corporate Federal and North Carolina Income Tax Returns.

Preparation of the 2009 Final Corporate Federal and North Carolina Income Tax Returns.

Preparation of 2009 Form 1099's.

Preparation of 2010 Form 1099's.

Preparation of the 2010 quarterly and year-end payroll reports.

See attached billing summary and detail.

Chapter 7 was filed on November 25, 1998.

Order to employ Adams, Martin & Associates, PA as Certified Public Accountants was authorized on January 8, 1999.

Payment is requested upon Bankruptcy Court approval of fees.

Total Invoice Amount \$16,745.63

***Summary of Time & Expenses by Staff & by Project  
International Heritage, Inc.***

		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Year</u>
<i>Craig A. Adams</i>					
	<b>CAA</b>	<b>5.60</b>	200.00	<b>1,120.00</b>	2009
	<b>Total</b>	<b>5.60</b>		<b>1,120.00</b>	
<i>K. Edward Martin, Jr.</i>					
	<b>EM</b>	<b>1.60</b>	200.00	<b>320.00</b>	2009
	<b>Total</b>	<b>1.60</b>		<b>320.00</b>	
<i>Elizabeth G. Beatty</i>					
	<b>EGB</b>	<b>14.30</b>	160.00	<b>2,288.00</b>	2009
	<b>Total</b>	<b>14.30</b>		<b>2,288.00</b>	
<i>Megan Sullivan</i>					
	<b>MMS</b>	0.20	120.00	24.00	2008
		2.90	125.00	362.50	2009
	<b>Total</b>	<b>3.10</b>		<b>386.50</b>	
<i>Kaylor Gregory</i>					
	<b>KG</b>	42.10	115.00	<b>4,841.50</b>	2009
	<b>Total</b>	<b>42.10</b>		<b>4,841.50</b>	
<i>Richele Spruill</i>					
	<b>RS</b>	0.30	110.00	33.00	2008
		0.80	115.00	92.00	2009
	<b>Total</b>	<b>1.10</b>		<b>125.00</b>	
<i>Angela Allor</i>					
	<b>AA</b>	2.20	80.00	176.00	2008
		3.50	85.00	297.50	
	<b>Total</b>	<b>5.70</b>		<b>473.50</b>	
<i>Patricia Coggins</i>					
	<b>TC</b>	3.50	95.00	332.50	2009
	<b>Total</b>	<b>3.50</b>		<b>332.50</b>	
<i>Laura Eisenmann</i>					
	<b>LE</b>	0.30	85.00	25.50	2009
	<b>Total</b>	<b>0.30</b>		<b>25.50</b>	
<i>Twila Tibbens</i>					
	<b>TT</b>	39.40	150.00	5,910.00	2009
	<b>Total</b>	<b>39.40</b>		<b>5,910.00</b>	
<i>Hodas, Cynthia</i>					
	<b>CH</b>	2.70	85.00	229.50	2009
	<b>Total</b>	<b>2.70</b>		<b>229.50</b>	
	<b>Subtotal</b>	119.40		<b>16,052.00</b>	
	<b>Total Expenses</b>			<b>693.63</b>	
	<b>Total Fees &amp; Expenses</b>			<b>16,745.63</b>	

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<u>Projects: Type &amp; Year</u>	<u>Hours</u>	<u>Amount</u>	<u>%</u>	<u>Additional Description</u>
2008 Tax Rtns: Corporation	38.20	5,623.50	34.6	
2009 Tax Rtns: Corporation	23.30	3,366.00	20.7	Final
2008 Forms 1096 / 1099	2.10	250.50	1.5	
2009 Forms 1096 / 1099	1.60	191.50	1.2	
2010 Forms 1096 / 1099	1.60	191.50	1.2	
Respond to Gov't Notices	1.00	184.00	1.1	
Consulting	3.90	641.00	3.9	
Fee App Exhibits	5.80	513.50	3.2	
2010 Form W-2 Assistance	41.90	5,090.50	32.6	
<b>Totals</b>	<b>119.40</b>	<b>16,052.00</b>	<b>100.0</b>	

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International Heritage Inc

Prior Invoices

<u>Date</u>	<u>Period</u>	<u>Services</u>	<u>Expenses</u>	<u>Total Invoice</u>	<u>Amt Unpaid</u>
<u><i>Interim Bill:</i></u>					
9/21/1999	12/1/99-9/20/99	\$26,898.50	\$540.09	\$27,438.59	\$0.00
<u><i>Approved:</i></u> [10/25/1999] [ \$27,438.59 ]					
<u><i>Interim Bill:</i></u>					
8/30/2000	9/21/99-8/25/00	\$9,353.50	\$750.58	\$10,104.08	\$0.00
<u><i>Approved:</i></u> [10/23/2000] [ \$10,104.08 ]					
<u><i>Interim Bill:</i></u>					
9/20/2001	8/26/00-9/19/01	\$7,874.50	\$390.64	\$8,265.14	\$0.00
<u><i>Approved:</i></u> [10/30/2001] [ \$8,265.14 ]					
<u><i>Interim Bill:</i></u>					
9/24/2002	9/20/01-9/19/02	\$2,588.50	\$184.40	\$2,772.90	\$0.00
<u><i>Approved:</i></u> [11/7/2002] [ \$2,772.90 ]					
<u><i>Interim Bill:</i></u>					
4/6/2004	9/20/02-4/5/04	\$3,349.40	\$364.00	\$3,713.40	\$0.00
<u><i>Approved:</i></u> [6/17/2004] [ \$3,713.40 ]					
<u><i>Interim Bill:</i></u>					
12/11/2006	4/6/04-11/30/06	\$3,840.00	\$390.30	\$4,230.30	\$0.00
<u><i>Approved:</i></u> [1/16/2007] [ \$4,230.30 ]					
<u><i>Interim Bill:</i></u>					
12/31/2007	12/6/06-11/30/07	\$2,178.00	\$314.60	\$2,492.60	\$0.00
<u><i>Approved:</i></u> [3/24/2009] [ \$2,492.60 ]					
<u><i>Interim Bill:</i></u>					
12/10/2008	12/1/07-11/30/08	\$2,647.50	\$191.86	\$2,839.36	\$0.00
<u><i>Approved:</i></u> [2/13/2009] [ \$2,839.36 ]					

Total Prior Invoices [ \$58,729.90 ] [ \$3,126.47 ] [ \$61,856.37 ] [ \$0.00 ]

Total Prior Invoices Approved: \$61,856.37

Client Name: 9002 007 - International Heritage

Project	Description	Employee	Date	Hours	Rate	Amount
BRFEEAPP	Begin to prepare interim billing analysis and attachments.	Angela Allor	12/08/2008	0.30	80.00	24.00
BRFEEAPP	Clarify WIP projects and descriptions	Richele Spruill	12/09/2008	0.30	110.00	33.00
BRGOVT	Read and respond to NCDOR notice re 2005 tax return.	Megan Sullivan	12/09/2008	0.20	120.00	24.00
BRFEEAPP	Continue to prepare interim billing analysis and attachments.	Angela Allor	12/10/2008	1.30	80.00	104.00
BRFEEAPP	Continue to prepare interim billing analysis and attachments.	Angela Allor	12/11/2008	0.20	80.00	16.00
BRFEEAPP	Complete preparation of interim billing analysis and attachments.	Angela Allor	12/12/2008	0.40	80.00	32.00
BR-1099-8	preparation of forms 1099 and 1096 for year 2008	Kaylor Gregory	01/12/2009	0.90	115.00	103.50
BR-1099-8	Preparation of documents for taxing authorities related to 2008 Forms 1096 and 1099.	Laura Eisenmann	01/13/2009	0.30	85.00	25.50
BR-1099-8	Discuss workpapers included in trustee's copy with E Beatty, revise workpapers and finalize 1099's.	Kaylor Gregory	01/14/2009	0.30	115.00	34.50
BR-1099-8	Review 2008 Forms 1099 and Form 1096.	Elizabeth Beatty	01/14/2009	0.40	160.00	64.00
BR-1099-8	Review series of emails from Jenny re 1099 forms. Document for efile to confirm forms were received and distributed timely.	Kaylor Gregory	02/23/2009	0.20	115.00	23.00
BR-1120	Prepare 2008 federal and NC extensions	Elizabeth Beatty	03/06/2009	0.20	160.00	32.00
BNKCON	Review email from CA re records; research and respond regarding the same. Retrieve 4 boxes of records from off-site; email to CA re same.	Angela Allor	04/22/2009	0.70	85.00	59.50
BNKCON	Review emails between CA and Jenny Johnson re debtor records; email CA re same. Move records to in-house storage.	Angela Allor	04/23/2009	0.30	85.00	25.50
BR-1120	Download and read docket entries, including several motions and orders regarding release of funds, that may have tax consequences. Research SEC settlement to determine proper posting of distribution. Prepare 505(b) request.	Elizabeth Beatty	05/20/2009	3.00	160.00	480.00
BR-1120-9	Respond to email request re 2009 tax prep	Ed Martin	06/01/2009	0.10	200.00	20.00
BR-1120	Analyze voluminous trustee transactions for 2008.	Elizabeth Beatty	06/05/2009	3.50	160.00	560.00
BR-1120	Begin to summarize numerous 2008 transactions.	Twila Tibbens	06/11/2009	1.60	150.00	240.00
BR-1120	Continue to summarize numerous 2008 transactions.	Twila Tibbens	06/25/2009	4.30	150.00	645.00
BR-1120	Complete summarizing numerous 2008 transactions. Begin to analyze and adjust financial data necessary to complete tax returns.	Twila Tibbens	06/29/2009	5.60	150.00	840.00
BR-1120	Complete analyzing and adjusting financial data. Begin to prepare 2008 federal & NC corporate tax returns.	Twila Tibbens	07/01/2009	5.90	150.00	885.00
BR-1120	Continue to prepare 2008 federal and NC corporate tax returns.	Twila Tibbens	07/13/2009	2.50	150.00	375.00
BR-1120	Continue to prepare 2008 federal and NC corporate tax returns.	Twila Tibbens	07/28/2009	1.80	150.00	270.00
BR-1120	Continue to prepare 2008 federal and NC corporate tax returns.	Twila Tibbens	08/03/2009	1.80	150.00	270.00
BR-1120	Complete preparation of 2008 federal & NC corporate tax returns.	Twila Tibbens	08/07/2009	1.50	150.00	225.00
BR-1120	Begin to review 2008 federal and NC income tax returns.	Elizabeth Beatty	08/12/2009	2.50	160.00	400.00
BR-1120	Complete review of 2008 federal and NC corporate tax returns.	Elizabeth Beatty	08/13/2009	0.10	160.00	16.00
BR-1120	Preparation of documents for taxing authorities related to 2008 tax return.	Cynthia Hodas	08/17/2009	1.50	85.00	127.50
BR-1120	Review processing of 2008 federal & NC tax returns.	Cynthia Hodas	08/20/2009	1.20	85.00	102.00
BR-1120	Partner review and sign 2008 federal and North Carolina income tax returns and attached 505(b) correspondence.	Craig Adams	08/20/2009	0.40	200.00	80.00
BR-1120	Ensure trustee signed in all appropriate places, return NC tax return to trustee for missed signature.	Tricia Coggins	08/25/2009	0.60	95.00	57.00
BR-1120	Ensure Trustee signed in all places for returned NC tax return.	Tricia Coggins	08/27/2009	0.20	95.00	19.00
BR-1120-9	Review docket, motions and orders that may have tax consequences. Download Forms 1 & 2 (approx 600 pages) and begin to analyze 2009 transactions.	Elizabeth Beatty	10/26/2009	3.20	160.00	512.00
BNKCON	Emails with trustee regarding status of case	Elizabeth Beatty	10/26/2009	0.10	160.00	16.00
BNKCON	TC with trustees paralegal regarding status of case and tasks to be completed	Elizabeth Beatty	10/27/2009	0.30	160.00	48.00
BR-1120-9	Begin to summarize 2009 transactions.	Twila Tibbens	10/28/2009	1.20	150.00	180.00
BR-1120-9	Complete summarizing 2009 transactions. Begin preparation of 2009 final federal and NC corporate tax returns.	Twila Tibbens	10/29/2009	4.60	150.00	690.00
BR-1120-9	Continue to prepare 2009 final federal & NC corporate tax returns.	Twila Tibbens	10/30/2009	6.20	150.00	930.00
BR-1120-9	Assist with questions raised on review regarding write-offs and disclosures	Elizabeth Beatty	11/02/2009	0.20	160.00	32.00
BR-1120-9	Begin review of 2009 Final Corporate and NC income tax return.	Megan Sullivan	11/02/2009	2.40	125.00	300.00

Client Name: 9002 007 - International Heritage

Project	Description	Employee	Date	Hours	Rate	Amount
BR-1120-9	Complete preparation of federal and NC corporate tax returns.	Twila Tibbens	11/02/2009	1.40	150.00	210.00
BR-1120-9	Finalize preparation of federal & NC corporate tax returns.	Twila Tibbens	11/03/2009	1.00	150.00	150.00
BR-1120-9	Begin preparation of documents for taxing authorities related to 2009 tax returns.	Tricia Coggins	11/05/2009	1.00	95.00	95.00
BR-1120-9	Complete review of Federal and NC Corporate tax return.	Megan Sullivan	11/05/2009	0.30	125.00	37.50
BR-1120-9	Begin partner review of final income tax returns	Craig Adams	11/13/2009	0.20	200.00	40.00
BNKCON	TC with Jenny Johnson regarding wage claims and 1099s. Emails with Craig Adams and Elizabeth Beatty re W-2s and closing of case	Ed Martin	11/13/2009	0.70	200.00	140.00
BR-1120-9	Complete preparation of documents for taxing authorities related to 2009 tax returns.	Tricia Coggins	11/17/2009	0.40	95.00	38.00
BR-1120-9	Make changes to 505(b) per new format.	Megan Sullivan	11/17/2009	0.20	125.00	25.00
BNKCON	Begin work on final wage claims and 1099s including assistance in determination of priority; Discuss with Jenny the expected number of W-2s and 1099s and expected claim amount	Craig Adams	11/18/2009	1.60	200.00	320.00
BRFORMW2	Review voice mail from Craig re w2s to prepare for wage claims, review file, discuss with Angie	Kaylor Gregory	11/18/2009	0.20	115.00	23.00
BRFORMW2	Conference with Craig re W2 issues	Kaylor Gregory	11/18/2009	0.20	115.00	23.00
BRFORMW2	Review prior year W-2's and prepare preliminary documentation for 2010 W-2's re final wage claims.	Kaylor Gregory	11/18/2009	0.30	115.00	34.50
BNKCON	Update information for 2009 Forms 1099 and 2010 Forms W-2	Elizabeth Beatty	11/19/2009	0.20	160.00	32.00
BR-1099-9	Prepare 2009 1099's.	Kaylor Gregory	11/19/2009	1.00	115.00	115.00
BR-1099-9	Review 2009 1099's.	Elizabeth Beatty	11/19/2009	0.30	160.00	48.00
BR-1099-9	Process out 2009 1099's	Tricia Coggins	11/19/2009	0.30	95.00	28.50
BR-1099-10	Prepare 2010 1099's.	Kaylor Gregory	11/19/2009	1.00	115.00	115.00
BR-1099-10	Review 2010 1099's.	Elizabeth Beatty	11/19/2009	0.30	160.00	48.00
BR-1099-10	Process out 2010 1099's	Tricia Coggins	11/19/2009	0.30	95.00	28.50
BRFORMW2	Prepare 2010 quarterly payroll reports	Kaylor Gregory	11/19/2009	4.00	115.00	460.00
BRFORMW2	Review 2010 quarterly payroll reports	Craig Adams	11/19/2009	1.00	200.00	200.00
BRFORMW2	Review information in boxes to assist in preparation of final wage claim payments	Craig Adams	11/20/2009	0.20	200.00	40.00
BR-1120-9	Complete partner review and sign final 2009 federal and North Carolina income tax returns and attached 505(b) correspondence	Craig Adams	11/20/2009	0.20	200.00	40.00
BRFORMW2	Prepare year-end 2010 payroll reports (60+ W-2's & all data entry)	Kaylor Gregory	11/20/2009	10.00	115.00	1,150.00
BRFREEAPP	Review WIP descriptions and project assignments to determine clarifications needed. Review final billing analysis.	Richele Spruill	11/23/2009	0.80	115.00	92.00
BR-1120-9	Review processing of 2009 Tax Returns	Tricia Coggins	11/23/2009	0.70	95.00	66.50
BRGOVT	Respond to government notices.	Ed Martin	11/23/2009	0.80	200.00	160.00
BRFREEAPP	Prepare billing analysis and attachments.	Angela Allor	11/23/2009	2.50	85.00	212.50
BRFORMW2	Prepare year-end 2010 payroll reports (60+ W-2's & all data entry)	Kaylor Gregory	11/23/2009	10.00	115.00	1,150.00
BRFORMW2	Prepare year-end 2010 payroll reports (60+ W-2's & all data entry)	Kaylor Gregory	11/24/2009	10.00	115.00	1,150.00
BRFORMW2	Review year-end 2010 payroll reports	Craig Adams	11/25/2009	2.00	200.00	400.00
BRFORMW2	Process returned W-2's and government notices	Kaylor Gregory	11/25/2009	4.00	115.00	460.00
<b>Total Services</b>					<b>119.40</b>	<b>16,052.00</b>
BRIMAGE	Document image and review charge for December 1, 2007 to November 30, 2008.		12/10/2008			74.50
BNKCON	1st class postage: 2008 Forms 1096 & 1099		01/15/2009			1.34
BNKCON	PACER charges for 05/01/2009 to 05/31/2009.		06/17/2009			15.68
BR-1120	Computer Charge: 2008 tax return.		08/17/2009			135.00
BR-1120	Copies charge: 2008 tax return.		08/17/2009			18.20
BNKCON	Priority postage, 2008 tax return to trustee.		08/20/2009			4.95
BR-1120	Certified postage, 2008 tax returns, IRS OH 6.32, IRS PA 6.32		08/25/2009			12.64
BR-1120	1st class postage, 2008 NC tax return to trustee for signature		08/25/2009			1.73
BR-1120	Certified postage, 2008 NC Tax Return		08/27/2009			4.36
BR-1120-9	Computer charge 2009 tax returns		11/05/2009			135.00
BR-1120-9	Copies charge 2009 tax returns		11/05/2009			18.80
BNKCON	PACER charges for 10-01-2009 to 10-31-2009		11/12/2009			6.88
BR-1099-9	1st class postage, 2009 1099's		11/19/2009			5.00

Client Name: 9002 007 - International Heritage

Project	Description	Employee	Date	Hours	Rate	Amount
BR-1099-10	1st class postage, 2010 1099's		11/19/2009			5.00
BRFORMW2	Copies charge 2010 quarterly payroll reports		11/19/2009			5.00
BRFORMW2	1st class postage, 2010 quarterly payroll reports		11/19/2009			25.00
BRIMAGE	Document image and review charge for December 8, 2008 to November 20, 2009.		11/23/2009			77.50
BR-1120-9	Priority postage, 2009 Tax Returns to trustee for signature		11/23/2009			4.95
BR-1120-9	1st class postage, Remail 2008 K-1s to Gary Greenshields and Martha Greenshields, address change, 2 @ 1.05		11/23/2009			2.10
BRFORMW2	Copies charge 2010 year-end payroll reports		11/25/2009			40.00
BRFORMW2	1st class postage, 60+ W-2's		11/25/2009			100.00
<b>Total Expenses</b>						<b>693.63</b>
<b>Services</b>						<b>16,052.00</b>
<b>Expenses</b>						<b>693.63</b>
<b>Total Invoice Amount</b>						<b><u>119.40</u></b>
						<b><u>16,745.63</u></b>

## Professional Team at Adams, Martin & Associates PA

### **Craig A. Adams, CPA**

Craig A. Adams\* is a Principal in and Founder of Adams, Martin & Associates PA. He graduated in 1979 with a B.A. in Accounting from North Carolina State University. Mr. Adams is a Certified Public Accountant licensed in the State of North Carolina. He has the Series 6 and Series 66 Investment License. He added bankruptcy to the practice in 1987.

### **K. Edward Martin, Jr., CPA**

K. Edward Martin, Jr.\* is a Principal in Adams, Martin & Associates PA. He graduated from East Carolina University in 1986 with a B.S. in Accounting and is a Certified Public Accountant licensed in the state of North Carolina. His public accounting focus has been tax and business advisory services for closely-held businesses and their owners in most industries. He has attained his Certificate of Educational Achievement in Tax Planning and Advising for Closely-Held Businesses, which is issued by the American Institute of Certified Public Accountants. Mr. Martin also has his Series 6 and Series 66 Investment License.

### **Elizabeth G. Beatty, CPA**

Elizabeth G. Beatty\* graduated from the University of Maryland in 1991 with a B.S. in Accounting. She is a Certified Public Accountant licensed to practice in the states of North Carolina and Maryland. Ms. Beatty has extensive multi-state tax preparation experience. She has worked with a broad range of clients including construction companies, manufacturing companies, service firms, small retail outlets and professional athletes. She worked in Baltimore prior to moving to the Raleigh area.

### **Megan Sullivan, CPA**

Megan Sullivan\* graduated Summa cum Laude from the University of North Carolina at Greensboro in 2001 with a B.S. in Accounting. She is a Certified Public Accountant licensed to practice in North Carolina. Ms. Michaels has experience in corporate and individual taxation. She has worked with a broad range of clients including construction companies, manufacturing companies and service firms.

### **Kaylor Gregory**

Kaylor Gregory is a paraprofessional who has worked in various accounting positions since 1975. She was the office and accounting manager for an 80+ person law firm. Ms. Gregory has taken various accounting courses through Wake Technical Community College. She has extensive experience in the bookkeeping and payroll fields and is an expert at data analysis. She is a Novell Certified Technician and a Certified QuickBooks Pro Advisor.

### **Richele Spruill**

Richele Spruill is the Firm Accountant/Firm Administrator for Adams, Martin & Associates PA. She graduated from East Carolina University in 1990 with a B.S. in Business Administration. She has extensive human resources, accounting, individual tax and payroll experience. Ms. Spruill manages the Chapter 11 Disbursing Agent duties for the small-sized companies.

\* Members of the American Institute of Certified Public Accountants and North Carolina Association of Certified Public Accountants.

## Professional Team at Adams, Martin & Associates PA

### **Angela Allor**

Angela Allor graduated from Wake Technical Community College in 2000 with an A.A. Degree in Human Services. Ms. Allor has data processing, database maintenance, report preparation and report analyzing experience.

### **Patricia Coggins**

Patricia Coggins graduated from Salem College in 1975 with a B.A. in History and from Meredith College in 1989 with an M.B.A. Prior to joining the AMA Team in 2000, she represented Ashworth, Inc as an independent contractor in the golf industry. Ms. Coggins has data processing, database maintenance, report preparation, report analyzing, and accounting experience.

### **Laura Eisenmann**

Laura Eisenmann has data processing, database maintenance, report preparation, report analyzing, and accounting experience. She has worked 5+ years directly reporting to the CFO of a large corporation. In addition to her general accounting skills, she has experience proofing and formatting financial statements. Ms. Eisenmann also serves as assistant to the IT position, supporting workstation setup and maintenance, fielding computer support questions for both internal and external customers.

### **Twila Tibbens**

Twila M. Tibbens is a Staff Accountant and graduated from Nova Southeastern University in 1999 with a Masters of Accounting. Her background focus has been tax and business, working with closely-held family businesses and their owners. She had an established practice and worked in Boca Raton, Florida prior to moving to Chapel Hill.

### **Cynthia Hodas**

Cynthia Hodas is the Technology Coordinator for Adams, Martin and Associates, PA. Her certifications include CNA (Certified Novell Administrator) and MCP (Microsoft Certified Professional). She administers the technology of the firm, including workstation maintenance. She has significant experience with various Windows operating system platforms, including Windows XP and Windows 2000. In addition, Cynthia has data processing, database maintenance, report preparation, and report analyzing experience.

\* Members of the American Institute of Certified Public Accountants and North Carolina Association of Certified Public Accountants.

STATE OF NORTH CAROLINA

COUNTY OF WAKE

VERIFICATION

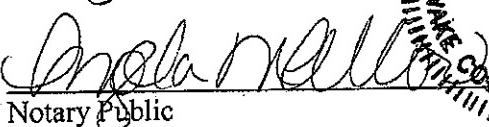
Craig A. Adams, being first duly sworn, deposes and says:

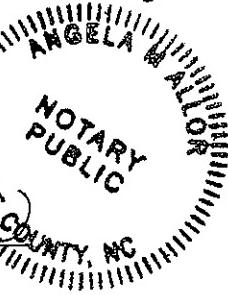
That he is the court appointed Certified Public Accountant in the accounting firm of Adams, Martin & Associates PA, formerly named Adams Consulting Group, P.A., the bankruptcy estate's general accountant in this action, and that he has read the foregoing Application for Certified Public Accountant for the Trustee for Allowance of Compensation and Reimbursement of Expenses and prepared the itemization of expenses and detail of services rendered attached to it; that the matters and things alleged therein are true of his own knowledge, except those matters alleged on information and belief and as those he believes the same to be true.

This the 25 day of November, 2009

  
Craig A. Adams

Sworn to and subscribed before me,  
This 25 day of November, 2009.

  
Notary Public



My Commission Expires: 2/14/2012